

Exhibit 55

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June 7, 2006

VIA FACSIMILE (212) 239-1311 AND U.S. MAIL

Richard S. Corenthal, Esq.
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Re: Dursun Oksuz

Dear Rich:

This responds to your letter dated June 5, 2006 addressed to Mr. Leopoldo Conforti, chief legal officer of Alitalia Linee Aeree Italeane, S.p.A. ("Alitalia").

Alitalia takes allegations of any form of harassment against any of its employees very seriously and endeavors to promptly and thoroughly investigate any allegations of harassment or inappropriate behavior. The allegations you have raised will be promptly investigated, and we welcome your offer to provide detailed information regarding Mr. Oksuz's claim. Accordingly I will welcome a call from you at your convenience.

With kind regards,

Alan M. Koral

cc: Leopoldo Conforti, Esq.